M.J. Taylor and Associates

Michael J Taylor 146 Hawthorne Dr. Brooklyn, Michigan 49230

February 3, 2006

Marlene H. Dortch, Secretary Federal Communcations Commission 445 12th Street, SW Washington, DC 20554

> Re: Certification of CPNI Filing EB-06-TC-060 EB Docket No. 06-36

Dear Ms. Dortch:

[Company Name] is filing herewith, in accord with the Commission's Public Notice (DA 06-223 Released January 30, 2006) and 47 C.F.R. Section 64.2009(e), its Certification of Compliance and an accompanying statement for the year ended December 31, 2005.

Thank you for your attention to this matter.

Very truly yours,

"/s/"

Michael J Taylor

President and Owner